



# **Personal Property**

Depreciation Schedules and Trend Tables

# **2014**

**Property Assessment Division**

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**Commercial Furniture and Fixtures Depreciation Schedules, PPBA-22A**

These schedules are to be used from January 1, 2014 through December 31, 2014.  
(reference ARM 42.21.155)

**All supplies** are valued at 100% of the acquired cost.

**All books and instructional videos** in professional libraries are valued at \$6.00 each.

**Depreciation Category 1 (reference ARM 42.21.156)**

To be used for computer systems, data processing equipment, computerized medical equipment, video games and like equipment.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	70%
2012	43%
2011	18%
2010 and older	8%

**Depreciation Category 2 (reference ARM 42.21.156)**

To be used for calculating and accounting machines, cash registers, copiers, typewriters, vending machines, jukeboxes, addressing machines, time recording machines, check endorsing machines, postage machines, fax machines, and other office and store machines, electronic games, transcribing equipment and other similar equipment.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	85%
2012	66%
2011	51%
2010	33%
2009 and older	22%

**Depreciation Category 3 (reference ARM 42.21.156)**

To be used for citizen band radios, mobile telephones, PBX type systems, radio and television broadcasting and transmitting equipment, locally assessed phones, phone systems and all cable T.V. equipment not assessed on PPBA-20A, intercom equipment, and mics and sound systems and other similar equipment.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	85%
2012	68%
2011	50%
2010	31%
2009 and older	21%

**Depreciation Category 4** (reference ARM 42.21.156)

To be used for specialized medical and dental equipment (specialized medical and dental equipment includes dental/medical hand tools, drills, etc.; but does not include the medical and dental chairs and tables or computerized medical or dental equipment).

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	85%
2012	69%
2011	52%
2010	33%
<b>2009 and older</b>	<b>22%</b>

**Depreciation Category 5** (reference ARM 42.21.156)

To be used for hotel and motel furniture and equipment. This table also includes apartment, home rental and nursing home furniture and fixtures.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	85%
2012	70%
2011	54%
2010	36%
<b>2009 and older</b>	<b>24%</b>

**Depreciation Category 6** (reference ARM 42.21.156)

To be used for janitorial equipment, electronic testing equipment, coin operated washers and dryers, video equipment and tapes (other than rental video equipment and tapes), cameras, equipment used for beauty and barber shops (except beauty and barber chairs), carpet and shampooing equipment, records, tanning beds, exercise equipment, toning tables and ceramic molds.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	85%
2012	70%
2011	54%
2010	37%
<b>2009 and older</b>	<b>25%</b>

**Depreciation Category 7** (reference ARM 42.21.156)

To be used for repair shop tools. This table includes all tools, shop equipment, snow blowers and lawn mowers.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	92%
2012	85%
2011	80%
2010	71%
2009	61%
2008	53%
2007	43%
2006	34%
2005	28%
2004 and older	25%

**Depreciation Category 8** (reference ARM 42.21.156)

To be used for all other furniture and fixtures. This table includes but is not limited to medical and dental chairs and tables, theatre equipment, stereo equipment, survey equipment, bill boards, garbage bins, coin-op car wash equipment, gas pumps and bar equipment, restaurant equipment and furniture and fixtures, bowling alleys and equipment (auto scorers should be valued using table 1), photo and developing equipment, mortuary equipment, safes, security alarm systems, and porta-potties.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	92%
2012	84%
2011	78%
2010	70%
2009	61%
2008	55%
2007	44%
2006	35%
2005	29%
2004 and older	26%

## **Cable Television Systems Depreciation Schedules, PPBA-20A**

These schedules are to be used from January 1, 2014 through December 31, 2014.  
(reference ARM 42.21.151)

**The average market value of television cable systems is assessed at:**

- \$2,000 per mile for coaxial cable (transmission line)
- \$25 per service drop

### **Dishes**

The dishes are circular shaped pieces of equipment used to receive the television signal.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	85%
2012	69%
2011	54%
2010	36%
2009 and older	22%

### **Towers**

The towers are structures (usually metal) used to support any receiving equipment.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	92%
2012	85%
2011	79%
2010	72%
2009	61%
2008	53%
2007	44%
2006	36%
2005	30%
2004 and older	28%

**All other television cable system equipment not valued from the above schedules will be valued using depreciation Category 3, of the Commercial Furniture & Fixtures tables.**

**Leased and Rental Property Depreciation Schedules, PPBA-23**

These schedules are to be used from January 1, 2014 through December 31, 2014.  
(reference ARM 42.21.113)

The depreciation percentage to be used is determined by the year the equipment was acquired.

**Leased and rental property with an acquired cost of \$0 to \$500 per item**

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	70%
2012	43%
2011	18%
2010 and older	8%

**Leased and rental property with an acquired cost of \$501 to \$1,500 per item**

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	85%
2012	66%
2011	51%
2010	33%
2009 and older	22%

**Leased and rental property with an acquired cost of \$1,501 to \$5,000 per item**

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	92%
2012	84%
2011	78%
2010	70%
2009	61%
2008	55%
2007	44%
2006	35%
2005	29%
2004 and older	26%

**Leased and rental property with an acquired cost of \$5,001 to \$15,000 per item**

YEAR NEW/ACQUIRED	TRENDED % GOOD
2014	80%
2013	65%
2012	57%
2011	57%
2010	54%
2009	48%
2008	43%
2007	40%
2006	36%
2005	32%
2004	30%
2003	23%
2002	22%
2001	23%
2000	24%
1999	19%
1998	21%
1997	20%
1996	20%
1995 and older	15%

**Rental video tapes and digital video disks**

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	25%
2012	15%
2011 and older	10%

**Leased and rental tanks**

Use the depreciation schedule for farm machinery and equipment, PPBA-16.

**Ski Lift Equipment Depreciation Schedule, PPBA-40**

This schedule is to be used from January 1, 2014 through December 31, 2014.  
(reference ARM 42.21.153)

YEAR NEW/ACQUIRED	TRENDED % GOOD
2013	92%
2012	85%
2011	79%
2010	72%
2009	61%
2008	53%
2007	44%
2006	36%
2005	30%
2004 and older	28%

**Farm Machinery and Equipment Depreciation Schedule, PPBA-16**

This schedule is to be used from January 1, 2014 through December 31, 2014.  
(reference ARM 42.21.123)

YEAR NEW/ACQUIRED	TRENDED % GOOD
2014	80%
2013	75%
2012	66%
2011	64%
2010	61%
2009	54%
2008	53%
2007	51%
2006	48%
2005	44%
2004	43%
2003	38%
2002	33%
2001	31%
2000	29%
1999	27%
1998 and older	22%

**Note:** All agricultural implements and machinery with a market value less than \$100 are exempt from taxation per 15-6-207(3), MCA.

Example: A taxpayer has an old Ferguson harrow that she purchased in 1960 for \$300.  
300 x 23% = \$ 69 market value

**Note:** This depreciation schedule is also used to value lease & rental tanks.

## **DOR Farm Machinery Manual Trend-Up Factors**

**Note:** The 1998 New Cost listed in the Farm Machinery Manual should be used to value both **1998** and **1999** equipment.

To determine the new cost for farm equipment with a year new after 1999, apply the following trend-up factor to the 1998 cost listed in the manual:

YEAR NEW/ACQUIRED	TREND-UP FACTOR
2013	1.466
2012	1.456
2011	1.416
2010	1.373
2009	1.383
2008	1.344
2007	1.293
2006	1.227
2005	1.172
2004	1.090
2003	1.053
2002	1.036
2001	1.030
2000	1.021

**All Personal Property except Heavy Equipment Trend-Up Chart, PPBA-31**

This schedule is to be used from January 1, 2014 through December 31, 2014.

Year	Trend Factor
2013	1557.0
2012	1545.9
2011	1503.2
2010	1457.4
2009	1468.6
2008	1427.3
2007	1373.3
2006	1302.3
2005	1244.5
2004	1157.3
2003	1118.6
2002	1100.0
2001	1093.4
2000	1084.3
1999	1065.0
1998	1061.8
1997	1052.7
1996	1036.0
1995	1020.4
1994	985.0
1993	958.0
1992	939.8
1991	928.5
1990	910.2
1989	886.5
1988	841.4
1987	806.9
1986	795.4
1985	787.9
1984	776.4
1983	755.8
1982	742.4
1981	709.2

Year	Trend Factor
1980	642.8
1979	584.4
1978	534.7
1977	497.1
1976	472.1
1975	444.3
1974	398.4
1973	344.1
1972	332.1
1971	321.3
1970	303.3
1969	285.1
1968	273.2
1967	262.9
1966	252.5
1965	244.9
1964	241.8
1963	239.2
1962	238.5
1961	237.2
1960	237.7
1959	234.9
1958	231.0
1957	225.1
1956	208.8
1955	190.6
1954	184.6
1953	182.5
1952	180.5
1951	180.3
1950	167.9
1949	161.2

### All Personal Property except Heavy Equipment Trend-Down Chart, PPBA-3

See the following pages for enlarged view.

All Personal Property except Heavy Equipment Trend-Down Chart, PPBA-3 (cont)

Year of Unknown Cost	Year of Known Cost														
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
2014	1.00														
2013		1.00													
2012		0.99	1.00												
2011		0.97	0.97	1.00											
2010		0.94	0.94	0.98	1.00										
2009		0.94	0.95	0.98	1.01	1.00									
2008		0.92	0.92	0.96	0.98	0.97	1.00								
2007		0.88	0.89	0.92	0.95	0.93	0.97	1.00							
2006		0.84	0.84	0.87	0.90	0.88	0.92	0.95	1.00						
2005		0.80	0.81	0.83	0.86	0.84	0.88	0.91	0.96	1.00					
2004		0.74	0.75	0.78	0.80	0.78	0.82	0.85	0.90	0.93	1.00				
2003		0.72	0.72	0.75	0.77	0.76	0.79	0.82	0.87	0.90	0.98	1.00			
2002		0.71	0.71	0.74	0.76	0.75	0.78	0.80	0.85	0.89	0.96	0.99	1.00		
2001		0.70	0.71	0.73	0.75	0.74	0.77	0.80	0.85	0.88	0.95	0.98	0.99	1.00	
2000		0.70	0.70	0.73	0.75	0.73	0.77	0.79	0.84	0.88	0.95	0.97	0.99	0.99	1.00
1999		0.68	0.69	0.71	0.73	0.72	0.75	0.78	0.82	0.86	0.93	0.96	0.98	0.98	0.99
1998		0.68	0.69	0.71	0.73	0.72	0.75	0.78	0.82	0.86	0.93	0.95	0.97	0.97	0.98
1997		0.68	0.68	0.71	0.72	0.71	0.74	0.77	0.82	0.85	0.92	0.94	0.96	0.96	0.97
1996		0.67	0.67	0.69	0.71	0.70	0.73	0.76	0.80	0.84	0.90	0.93	0.94	0.95	0.96
1995		0.66	0.66	0.68	0.70	0.69	0.72	0.75	0.79	0.82	0.89	0.91	0.93	0.93	0.94
1994		0.63	0.64	0.66	0.68	0.67	0.70	0.72	0.76	0.79	0.86	0.88	0.9	0.9	0.91
1993		0.62	0.62	0.64	0.66	0.65	0.68	0.70	0.74	0.77	0.84	0.86	0.87	0.88	0.89
1992		0.60	0.61	0.63	0.65	0.64	0.67	0.69	0.73	0.76	0.82	0.84	0.86	0.86	0.87
1991		0.60	0.60	0.62	0.64	0.63	0.66	0.68	0.72	0.75	0.81	0.83	0.85	0.85	0.86
1990		0.58	0.59	0.61	0.63	0.62	0.64	0.67	0.70	0.73	0.79	0.82	0.83	0.83	0.84
1989		0.57	0.57	0.59	0.61	0.60	0.63	0.65	0.69	0.72	0.77	0.79	0.81	0.81	0.82
1988		0.54	0.54	0.56	0.58	0.57	0.60	0.62	0.65	0.68	0.73	0.75	0.77	0.77	0.78
1987		0.52	0.52	0.54	0.56	0.55	0.57	0.59	0.62	0.65	0.70	0.72	0.74	0.74	0.75
1986		0.51	0.52	0.53	0.55	0.54	0.56	0.58	0.62	0.64	0.69	0.71	0.72	0.73	0.74
1985		0.51	0.51	0.53	0.54	0.53	0.56	0.58	0.61	0.64	0.69	0.71	0.72	0.72	0.73
1984		0.50	0.50	0.52	0.53	0.53	0.55	0.57	0.60	0.63	0.68	0.70	0.71	0.71	0.72
1983		0.49	0.49	0.51	0.52	0.51	0.53	0.55	0.59	0.61	0.66	0.68	0.69	0.69	0.7
1982		0.48	0.48	0.50	0.51	0.50	0.53	0.54	0.58	0.60	0.65	0.66	0.68	0.68	0.69
1981		0.46	0.46	0.47	0.49	0.48	0.50	0.52	0.55	0.57	0.62	0.64	0.65	0.65	0.66
1980		0.41	0.42	0.43	0.44	0.44	0.45	0.47	0.50	0.52	0.56	0.58	0.59	0.59	0.59
1979		0.38	0.38	0.39	0.40	0.40	0.41	0.43	0.45	0.47	0.51	0.52	0.53	0.53	0.54
1978		0.34	0.35	0.36	0.37	0.36	0.38	0.39	0.41	0.43	0.47	0.48	0.49	0.49	0.49
1977		0.32	0.32	0.33	0.34	0.34	0.35	0.36	0.39	0.40	0.43	0.45	0.45	0.45	0.46
1976		0.30	0.31	0.32	0.33	0.32	0.33	0.35	0.37	0.38	0.41	0.42	0.43	0.43	0.44
1975		0.29	0.29	0.30	0.31	0.30	0.31	0.33	0.34	0.36	0.39	0.4	0.4	0.41	0.41
1974		0.26	0.26	0.27	0.27	0.27	0.28	0.29	0.31	0.32	0.35	0.36	0.36	0.36	0.37
1973		0.22	0.22	0.23	0.24	0.23	0.24	0.25	0.27	0.28	0.30	0.31	0.31	0.31	0.32
1972		0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.26	0.27	0.29	0.3	0.3	0.3	0.31
1971		0.21	0.21	0.22	0.22	0.22	0.23	0.24	0.25	0.26	0.28	0.29	0.29	0.29	0.3
1970		0.19	0.20	0.20	0.21	0.21	0.21	0.22	0.23	0.24	0.26	0.27	0.28	0.28	0.28
1969		0.18	0.18	0.19	0.20	0.19	0.20	0.21	0.22	0.23	0.25	0.26	0.26	0.26	0.26
1968		0.18	0.18	0.18	0.19	0.19	0.19	0.20	0.21	0.22	0.24	0.24	0.25	0.25	0.25
1967		0.17	0.17	0.18	0.18	0.18	0.19	0.19	0.20	0.21	0.23	0.24	0.24	0.24	0.24
1966		0.16	0.16	0.17	0.17	0.17	0.18	0.18	0.20	0.20	0.22	0.23	0.23	0.23	0.23
1965		0.16	0.16	0.16	0.17	0.17	0.17	0.18	0.19	0.20	0.21	0.22	0.22	0.22	0.23
1964		0.16	0.16	0.16	0.17	0.16	0.17	0.18	0.19	0.20	0.21	0.22	0.22	0.22	0.22
1963		0.15	0.15	0.16	0.16	0.16	0.17	0.18	0.19	0.19	0.21	0.21	0.22	0.22	0.22
1962		0.15	0.15	0.16	0.16	0.16	0.17	0.17	0.18	0.19	0.21	0.21	0.22	0.22	0.22
1961		0.15	0.15	0.16	0.16	0.16	0.17	0.17	0.18	0.19	0.21	0.21	0.22	0.22	0.22
1960		0.15	0.15	0.16	0.16	0.16	0.17	0.17	0.18	0.19	0.21	0.21	0.22	0.22	0.22
1959		0.15	0.15	0.16	0.16	0.16	0.17	0.17	0.18	0.19	0.21	0.21	0.21	0.21	0.22
1958		0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.18	0.19	0.20	0.21	0.21	0.21	0.21
1957		0.14	0.15	0.15	0.16	0.15	0.16	0.16	0.17	0.17	0.18	0.20	0.21	0.21	0.21

All Personal Property except Heavy Equipment Trend-Down Chart, PPBA-3 (cont)

Year of Unknown Cost 1999	Year of Known Cost														
	1999 1.00	1998 1.00	1997 0.99	1996 1.00	1995 0.98	1994 0.99	1993 1.00	1992 0.99	1991 1.00	1990 0.99	1989 1.00	1988 1.00	1987 0.99	1986 0.99	1985 1.00
1998	1.00	1.00													
1997	0.99	0.99	1.00												
1996	0.97	0.98	0.99	1.00											
1995	0.96	0.96	0.97	0.99	1.00										
1994	0.93	0.93	0.94	0.95	0.97	1.00									
1993	0.9	0.9	0.91	0.93	0.94	0.98	1.00								
1992	0.88	0.89	0.89	0.91	0.92	0.96	0.98	1.00							
1991	0.87	0.87	0.88	0.9	0.91	0.95	0.97	0.99	1.00						
1990	0.86	0.86	0.87	0.88	0.9	0.93	0.95	0.97	0.98	1.00					
1989	0.83	0.84	0.84	0.86	0.87	0.9	0.93	0.96	0.96	0.97	1.00				
1988	0.79	0.79	0.8	0.81	0.83	0.86	0.88	0.9	0.91	0.92	0.95	1.00			
1987	0.76	0.76	0.77	0.78	0.79	0.82	0.84	0.86	0.87	0.89	0.91	0.96	1.00		
1986	0.75	0.75	0.76	0.77	0.78	0.81	0.83	0.85	0.86	0.87	0.9	0.95	0.99	1.00	
1985	0.74	0.74	0.75	0.76	0.77	0.8	0.82	0.84	0.85	0.87	0.89	0.94	0.98	0.99	1.00
1984	0.73	0.73	0.74	0.75	0.76	0.79	0.81	0.83	0.84	0.85	0.88	0.92	0.96	0.98	0.99
1983	0.71	0.71	0.72	0.73	0.74	0.77	0.79	0.81	0.82	0.83	0.85	0.9	0.94	0.95	0.96
1982	0.7	0.7	0.71	0.72	0.73	0.76	0.77	0.79	0.8	0.82	0.84	0.88	0.92	0.93	0.94
1981	0.67	0.67	0.68	0.69	0.7	0.72	0.74	0.76	0.77	0.78	0.8	0.84	0.88	0.89	0.9
1980	0.6	0.61	0.61	0.62	0.63	0.66	0.67	0.69	0.69	0.71	0.73	0.76	0.8	0.81	0.82
1979	0.55	0.55	0.56	0.57	0.57	0.6	0.61	0.62	0.63	0.64	0.66	0.69	0.72	0.73	0.74
1978	0.5	0.5	0.51	0.52	0.53	0.55	0.56	0.57	0.58	0.59	0.6	0.64	0.66	0.67	0.68
1977	0.47	0.47	0.47	0.48	0.49	0.51	0.52	0.53	0.54	0.55	0.56	0.59	0.62	0.62	0.63
1976	0.44	0.44	0.45	0.46	0.46	0.48	0.49	0.5	0.51	0.52	0.53	0.56	0.59	0.59	0.6
1975	0.42	0.42	0.42	0.43	0.44	0.45	0.46	0.47	0.48	0.49	0.5	0.53	0.55	0.56	0.56
1974	0.37	0.38	0.38	0.39	0.39	0.41	0.42	0.43	0.43	0.44	0.45	0.47	0.49	0.5	0.51
1973	0.32	0.32	0.33	0.33	0.34	0.35	0.36	0.37	0.37	0.38	0.39	0.41	0.43	0.43	0.44
1972	0.31	0.31	0.32	0.32	0.33	0.34	0.35	0.35	0.36	0.36	0.37	0.39	0.41	0.42	0.42
1971	0.3	0.3	0.31	0.31	0.32	0.33	0.34	0.34	0.35	0.35	0.36	0.38	0.4	0.4	0.41
1970	0.29	0.29	0.29	0.29	0.30	0.31	0.32	0.32	0.33	0.33	0.34	0.36	0.38	0.38	0.38
1969	0.27	0.27	0.27	0.28	0.28	0.29	0.3	0.30	0.31	0.31	0.32	0.34	0.35	0.36	0.36
1968	0.26	0.26	0.26	0.26	0.27	0.28	0.29	0.29	0.29	0.30	0.31	0.32	0.34	0.34	0.35
1967	0.25	0.25	0.25	0.25	0.26	0.27	0.27	0.28	0.28	0.29	0.3	0.31	0.33	0.33	0.33
1966	0.24	0.24	0.24	0.24	0.25	0.26	0.26	0.27	0.27	0.28	0.28	0.3	0.31	0.32	0.32
1965	0.23	0.23	0.23	0.24	0.24	0.25	0.26	0.26	0.26	0.27	0.28	0.29	0.3	0.31	0.31
1964	0.23	0.23	0.23	0.23	0.24	0.25	0.25	0.26	0.26	0.27	0.27	0.29	0.3	0.3	0.31
1963	0.22	0.23	0.23	0.23	0.24	0.24	0.25	0.26	0.26	0.26	0.27	0.28	0.3	0.3	0.3
1962	0.22	0.22	0.23	0.23	0.23	0.24	0.25	0.25	0.26	0.26	0.27	0.28	0.3	0.3	0.3
1961	0.22	0.22	0.23	0.23	0.23	0.24	0.25	0.25	0.26	0.26	0.27	0.28	0.29	0.3	0.3
1960	0.22	0.22	0.23	0.23	0.23	0.24	0.25	0.25	0.26	0.26	0.27	0.28	0.29	0.3	0.3
1959	0.22	0.22	0.22	0.23	0.23	0.24	0.25	0.25	0.25	0.26	0.26	0.28	0.29	0.3	0.3
1958	0.22	0.22	0.22	0.22	0.23	0.24	0.24	0.25	0.25	0.25	0.26	0.27	0.29	0.29	0.29
1957	0.21	0.21	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.25	0.25	0.27	0.28	0.28	0.29

All Personal Property except Heavy Equipment Trend-Down Chart, PPBA-3 (cont)

Year of Unknown Cost	Year of Known Cost														
	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970
1984	1.00														
1983	0.97	1.00													
1982	0.96	0.98	1.00												
1981	0.91	0.94	0.96	1.00											
1980	0.83	0.85	0.87	0.91	1.00										
1979	0.75	0.77	0.79	0.82	0.91	1.00									
1978	0.69	0.71	0.72	0.75	0.83	0.92	1.00								
1977	0.64	0.66	0.67	0.7	0.77	0.85	0.93	1.00							
1976	0.61	0.62	0.64	0.67	0.73	0.81	0.88	0.95	1.00						
1975	0.57	0.59	0.6	0.63	0.69	0.76	0.83	0.89	0.94	1.00					
1974	0.51	0.53	0.54	0.56	0.62	0.68	0.75	0.8	0.84	0.90	1.00				
1973	0.44	0.45	0.46	0.49	0.54	0.59	0.64	0.69	0.73	0.77	0.86	1.00			
1972	0.43	0.44	0.45	0.47	0.52	0.57	0.62	0.67	0.7	0.75	0.83	0.97	1.00		
1971	0.41	0.42	0.43	0.45	0.5	0.55	0.6	0.65	0.68	0.72	0.81	0.93	0.97	1.00	
1970	0.39	0.4	0.41	0.43	0.47	0.52	0.57	0.61	0.64	0.68	0.76	0.88	0.91	0.94	1.00
1969	0.37	0.38	0.38	0.40	0.44	0.49	0.53	0.57	0.6	0.64	0.72	0.83	0.86	0.89	0.94
1968	0.35	0.36	0.37	0.39	0.43	0.47	0.51	0.55	0.58	0.61	0.69	0.79	0.82	0.85	0.9
1967	0.34	0.35	0.35	0.37	0.41	0.45	0.49	0.53	0.56	0.59	0.66	0.76	0.79	0.82	0.87
1966	0.33	0.33	0.34	0.36	0.39	0.43	0.47	0.51	0.53	0.57	0.63	0.73	0.76	0.79	0.83
1965	0.32	0.32	0.33	0.35	0.38	0.42	0.46	0.49	0.52	0.55	0.61	0.71	0.74	0.76	0.81
1964	0.31	0.32	0.33	0.34	0.38	0.41	0.45	0.49	0.51	0.54	0.61	0.7	0.73	0.75	0.8
1963	0.31	0.32	0.32	0.34	0.37	0.41	0.45	0.48	0.51	0.54	0.6	0.7	0.72	0.74	0.79
1962	0.31	0.31	0.32	0.34	0.37	0.41	0.45	0.48	0.51	0.54	0.6	0.69	0.72	0.74	0.79
1961	0.31	0.31	0.32	0.33	0.37	0.41	0.44	0.48	0.5	0.53	0.6	0.69	0.71	0.74	0.78
1960	0.31	0.31	0.32	0.34	0.37	0.41	0.44	0.48	0.5	0.53	0.6	0.69	0.72	0.74	0.78
1959	0.3	0.31	0.32	0.33	0.37	0.4	0.44	0.47	0.5	0.53	0.59	0.68	0.71	0.73	0.77
1958	0.3	0.3	0.31	0.33	0.36	0.40	0.43	0.46	0.49	0.52	0.58	0.67	0.7	0.72	0.76
1957	0.29	0.3	0.3	0.32	0.35	0.39	0.42	0.45	0.48	0.51	0.56	0.65	0.68	0.7	0.74

All Personal Property except Heavy Equipment Trend-Down Chart, PPBA-3 (cont)

Year of Unknown Cost	Year of Known Cost														
	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957		
1969	1.00														
1968	0.96	1.00													
1967	0.92	0.96	1.00												
1966	0.89	0.92	0.96	1.00											
1965	0.86	0.90	0.93	0.97	1.00										
1964	0.85	0.89	0.92	0.96	0.99	1.00									
1963	0.84	0.88	0.91	0.95	0.98	0.99	1.00								
1962	0.84	0.87	0.91	0.94	0.97	0.99	1.00	1.00							
1961	0.83	0.87	0.9	0.94	0.97	0.98	0.99	0.99	1.00						
1960	0.83	0.87	0.90	0.94	0.97	0.98	0.99	1.00	1.00	1.00					
1959	0.82	0.86	0.89	0.93	0.96	0.97	0.98	0.99	0.99	0.99	1.00				
1958	0.81	0.85	0.88	0.91	0.94	0.96	0.97	0.97	0.97	0.97	0.98	1.00			
1957	0.79	0.82	0.86	0.89	0.92	0.93	0.94	0.94	0.95	0.95	0.96	0.97	1.00		

**Heavy Equipment Depreciation Schedule, PPBA-18**

This schedule is to be used from January 1, 2014 through December 31, 2014.  
(reference ARM 42.21.131)

YEAR NEW/ACQUIRED	TRENDED % GOOD
2014	80%
2013	65%
2012	57%
2011	57%
2010	54%
2009	48%
2008	43%
2007	40%
2006	36%
2005	32%
2004	30%
2003	23%
2002	22%
2001	23%
2000	24%
1999	19%
1998	21%
1997	20%
1996	20%
1995 and older	15%

**Heavy Equipment Trend-Up Chart, PPBA-32**

This schedule is to be used from January 1, 2014 through December 31, 2014.

Year	Trend Factor
2013	1784.5
2012	1754.3
2011	1698.1
2010	1650.9
2009	1657.3
2008	1609.6
2007	1560.1
2006	1506.6
2005	1441.9
2004	1349.7
2003	1311.7
2002	1291.6
2001	1281.5
2000	1274.0
1999	1252.1
1998	1242.2
1997	1228.3
1996	1204.6
1995	1185.1
1994	1153.4
1993	1125.2
1992	1095.3
1991	1075.3
1990	1050.1
1989	1017.3
1988	970.9
1987	939.9
1986	927.2
1985	919.5
1984	908.4
1983	890.1
1982	871.6
1981	824.2

Year	Trend Factor
1980	739.3
1979	669.4
1978	610.9
1977	567.0
1976	537.4
1975	504.2
1974	435.4
1973	375.6
1972	363.0
1971	350.6
1970	330.7
1969	312.2
1968	297.2
1967	283.5
1966	273.8
1965	265.3
1964	259.7
1963	254.4
1962	250.3
1961	248.9
1960	246.2
1959	241.6
1958	233.7
1957	224.4
1956	205.6
1955	188.2
1954	183.0
1953	179.9
1952	177.8
1951	177.3
1950	166.2
1949	161.1

## **Heavy Equipment Trend-Down Chart, PPBA-19**

See the following pages for enlarged view.

## Heavy Equipment Trend-Down Chart, PPBA-19 (cont)

Year of Unknown Cost	Year of Known Cost														
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
2014	1.00														
2013		1.00													
2012		0.98	1.00												
2011		0.95	0.97	1.00											
2010		0.93	0.94	0.98	1.00										
2009		0.93	0.95	0.95	0.98	1.00									
2008		0.90	0.92	0.92	0.95	0.97	1.00								
2007		0.87	0.89	0.89	0.91	0.94	0.98	1.00							
2006		0.84	0.86	0.85	0.88	0.91	0.94	0.97	1.00						
2005		0.81	0.82	0.80	0.82	0.87	0.90	0.93	0.96	1.00					
2004		0.76	0.77	0.78	0.80	0.81	0.85	0.87	0.90	0.94	1.00				
2003		0.74	0.75	0.77	0.78	0.79	0.82	0.84	0.88	0.91	0.98	1.00			
2002		0.72	0.74	0.76	0.78	0.78	0.81	0.83	0.86	0.90	0.97	0.99	1.00		
2001		0.72	0.73	0.75	0.77	0.77	0.80	0.82	0.86	0.89	0.96	0.98	0.99	1.00	
2000		0.71	0.73	0.74	0.76	0.77	0.80	0.82	0.85	0.89	0.95	0.97	0.99	0.99	1.00
1999		0.70	0.72	0.74	0.75	0.75	0.78	0.81	0.84	0.87	0.94	0.96	0.97	0.98	0.98
1998		0.70	0.71	0.73	0.75	0.75	0.78	0.80	0.83	0.87	0.93	0.95	0.96	0.97	0.98
1997		0.69	0.70	0.71	0.73	0.74	0.77	0.79	0.82	0.86	0.92	0.94	0.95	0.96	0.97
1996		0.68	0.69	0.70	0.72	0.72	0.75	0.78	0.80	0.84	0.90	0.92	0.94	0.94	0.95
1995		0.66	0.68	0.68	0.70	0.71	0.74	0.76	0.79	0.83	0.89	0.90	0.92	0.93	0.93
1994		0.65	0.66	0.67	0.68	0.69	0.72	0.74	0.77	0.80	0.86	0.88	0.90	0.90	0.91
1993		0.63	0.64	0.65	0.67	0.68	0.70	0.72	0.75	0.78	0.84	0.86	0.87	0.88	0.88
1992		0.61	0.63	0.64	0.65	0.66	0.69	0.70	0.73	0.76	0.82	0.84	0.85	0.86	0.86
1991		0.60	0.61	0.62	0.64	0.65	0.67	0.69	0.72	0.75	0.80	0.82	0.83	0.84	0.85
1990		0.59	0.60	0.60	0.62	0.63	0.66	0.68	0.70	0.73	0.78	0.80	0.82	0.82	0.83
1989		0.57	0.58	0.58	0.59	0.61	0.64	0.65	0.68	0.71	0.76	0.78	0.79	0.79	0.80
1988		0.54	0.55	0.56	0.57	0.58	0.61	0.62	0.65	0.68	0.73	0.74	0.75	0.76	0.76
1987		0.53	0.54	0.55	0.56	0.57	0.59	0.60	0.63	0.66	0.70	0.72	0.73	0.73	0.74
1986		0.52	0.53	0.54	0.56	0.56	0.58	0.60	0.62	0.65	0.69	0.71	0.72	0.72	0.73
1985		0.52	0.53	0.54	0.55	0.55	0.58	0.59	0.61	0.64	0.69	0.70	0.71	0.72	0.72
1984		0.51	0.52	0.53	0.54	0.55	0.57	0.58	0.61	0.63	0.68	0.69	0.71	0.71	0.71
1983		0.50	0.51	0.52	0.53	0.54	0.56	0.57	0.59	0.62	0.67	0.68	0.69	0.69	0.70
1982		0.49	0.50	0.49	0.50	0.52	0.55	0.56	0.58	0.61	0.65	0.67	0.68	0.68	0.69
1981		0.46	0.47	0.44	0.45	0.50	0.50	0.52	0.53	0.55	0.57	0.62	0.63	0.64	0.65
1980		0.41	0.42	0.40	0.41	0.44	0.46	0.48	0.49	0.52	0.55	0.56	0.57	0.58	0.58
1979		0.38	0.38	0.36	0.37	0.40	0.42	0.43	0.45	0.47	0.50	0.51	0.52	0.52	0.53
1978		0.34	0.35	0.34	0.34	0.37	0.38	0.39	0.41	0.43	0.46	0.47	0.47	0.48	0.48
1977		0.32	0.32	0.32	0.33	0.34	0.36	0.36	0.38	0.40	0.42	0.43	0.44	0.44	0.45
1976		0.30	0.31	0.30	0.31	0.32	0.34	0.35	0.36	0.37	0.40	0.41	0.42	0.42	0.42
1975		0.28	0.29	0.26	0.26	0.30	0.32	0.32	0.34	0.35	0.38	0.38	0.39	0.39	0.40
1974		0.24	0.25	0.22	0.23	0.26	0.27	0.28	0.29	0.30	0.33	0.33	0.34	0.34	0.34
1973		0.21	0.21	0.22	0.22	0.23	0.24	0.24	0.25	0.26	0.28	0.29	0.29	0.29	0.30
1972		0.20	0.21	0.21	0.21	0.22	0.23	0.23	0.24	0.25	0.27	0.28	0.28	0.28	0.29
1971		0.20	0.20	0.20	0.20	0.21	0.22	0.23	0.23	0.24	0.26	0.27	0.27	0.27	0.28
1970		0.19	0.19	0.18	0.19	0.20	0.21	0.21	0.22	0.23	0.25	0.26	0.26	0.26	0.26
1969		0.17	0.18	0.18	0.18	0.19	0.20	0.20	0.21	0.22	0.23	0.24	0.24	0.24	0.25
1968		0.17	0.17	0.17	0.17	0.18	0.19	0.19	0.20	0.21	0.22	0.23	0.23	0.23	0.23
1967		0.16	0.16	0.16	0.17	0.17	0.18	0.18	0.19	0.20	0.21	0.22	0.22	0.22	0.22
1966		0.15	0.16	0.16	0.16	0.16	0.17	0.18	0.18	0.19	0.20	0.21	0.21	0.21	0.22
1965		0.15	0.15	0.15	0.16	0.16	0.17	0.17	0.18	0.19	0.20	0.20	0.21	0.21	0.21
1964		0.15	0.15	0.15	0.15	0.16	0.16	0.17	0.17	0.18	0.19	0.20	0.20	0.20	0.20
1963		0.14	0.15	0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.18	0.19	0.19	0.20	0.20
1962		0.14	0.14	0.15	0.15	0.15	0.16	0.16	0.16	0.17	0.17	0.19	0.19	0.20	0.20
1961		0.14	0.14	0.15	0.15	0.15	0.16	0.16	0.17	0.17	0.19	0.19	0.19	0.19	0.20
1960		0.14	0.14	0.14	0.15	0.15	0.15	0.16	0.16	0.17	0.18	0.19	0.19	0.19	0.19
1959		0.14	0.14	0.14	0.14	0.15	0.15	0.16	0.16	0.17	0.18	0.18	0.19	0.19	0.19
1958		0.13	0.13	0.13	0.14	0.14	0.15	0.15	0.16	0.16	0.17	0.18	0.18	0.18	0.18
1957		0.13	0.13	0.12	0.12	0.14	0.14	0.14	0.15	0.16	0.17	0.17	0.17	0.18	0.18

## Heavy Equipment Trend-Down Chart, PPBA-19 (cont)

Year of Known Cost															
Year of Unknown Cost	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985
1999	1.00														
1998	0.99	1.00													
1997	0.98	0.99	1.00												
1996	0.96	0.97	0.98	1.00											
1995	0.95	0.95	0.97	0.99	1.00										
1994	0.92	0.93	0.94	0.96	0.98	1.00									
1993	0.90	0.91	0.92	0.94	0.95	0.98	1.00								
1992	0.88	0.88	0.89	0.91	0.93	0.95	0.97	1.00							
1991	0.86	0.87	0.88	0.89	0.91	0.94	0.96	0.99	1.00						
1990	0.84	0.85	0.86	0.87	0.89	0.91	0.93	0.96	0.98	1.00					
1989	0.81	0.82	0.83	0.85	0.86	0.89	0.90	0.93	0.95	0.97	1.00				
1988	0.78	0.78	0.79	0.81	0.82	0.84	0.86	0.89	0.91	0.92	0.95	1.00			
1987	0.75	0.76	0.77	0.78	0.80	0.82	0.84	0.86	0.88	0.90	0.92	0.97	1.00		
1986	0.74	0.75	0.76	0.77	0.78	0.81	0.82	0.85	0.87	0.88	0.91	0.95	0.99	1.00	
1985	0.74	0.74	0.75	0.76	0.78	0.80	0.82	0.84	0.86	0.88	0.90	0.95	0.98	0.99	1.00
1984	0.73	0.73	0.74	0.76	0.77	0.79	0.81	0.83	0.85	0.87	0.89	0.94	0.97	0.98	0.99
1983	0.71	0.72	0.73	0.74	0.75	0.77	0.79	0.82	0.83	0.85	0.87	0.92	0.95	0.96	0.97
1982	0.70	0.70	0.71	0.73	0.74	0.76	0.77	0.80	0.81	0.83	0.86	0.90	0.93	0.94	0.95
1981	0.66	0.66	0.67	0.69	0.70	0.72	0.73	0.76	0.77	0.78	0.81	0.85	0.88	0.89	0.90
1980	0.59	0.60	0.60	0.62	0.63	0.64	0.66	0.68	0.69	0.70	0.73	0.76	0.79	0.80	0.80
1979	0.54	0.54	0.55	0.56	0.57	0.58	0.59	0.61	0.62	0.64	0.66	0.69	0.71	0.72	0.73
1978	0.49	0.49	0.50	0.51	0.52	0.53	0.54	0.56	0.57	0.58	0.60	0.63	0.65	0.66	0.66
1977	0.45	0.46	0.46	0.47	0.48	0.49	0.50	0.52	0.53	0.54	0.56	0.58	0.60	0.61	0.62
1976	0.43	0.43	0.44	0.45	0.45	0.47	0.48	0.49	0.50	0.51	0.53	0.55	0.57	0.58	0.58
1975	0.40	0.41	0.41	0.42	0.43	0.44	0.45	0.46	0.47	0.48	0.50	0.52	0.54	0.54	0.55
1974	0.35	0.35	0.36	0.36	0.37	0.38	0.39	0.40	0.41	0.41	0.43	0.45	0.46	0.47	0.47
1973	0.30	0.30	0.31	0.31	0.32	0.33	0.33	0.34	0.35	0.36	0.37	0.39	0.40	0.41	0.41
1972	0.29	0.29	0.30	0.30	0.31	0.32	0.32	0.33	0.34	0.35	0.36	0.37	0.39	0.39	0.39
1971	0.28	0.28	0.29	0.29	0.30	0.31	0.31	0.32	0.33	0.33	0.34	0.36	0.37	0.38	0.38
1970	0.26	0.27	0.27	0.28	0.28	0.29	0.29	0.30	0.31	0.31	0.33	0.34	0.35	0.36	0.36
1969	0.25	0.25	0.25	0.26	0.26	0.27	0.28	0.29	0.29	0.30	0.31	0.32	0.33	0.34	0.34
1968	0.24	0.24	0.24	0.25	0.25	0.26	0.26	0.27	0.28	0.28	0.29	0.31	0.32	0.32	0.32
1967	0.23	0.23	0.23	0.24	0.24	0.25	0.25	0.26	0.26	0.27	0.28	0.29	0.30	0.31	0.31
1966	0.22	0.22	0.22	0.23	0.23	0.24	0.24	0.25	0.26	0.26	0.27	0.28	0.29	0.30	0.30
1965	0.21	0.21	0.22	0.22	0.22	0.23	0.24	0.24	0.25	0.25	0.26	0.27	0.28	0.29	0.29
1964	0.21	0.21	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.25	0.26	0.27	0.28	0.28	0.28
1963	0.20	0.20	0.21	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.25	0.26	0.27	0.27	0.28
1962	0.20	0.20	0.20	0.21	0.21	0.22	0.22	0.23	0.23	0.24	0.25	0.26	0.27	0.27	0.27
1961	0.20	0.20	0.20	0.21	0.21	0.22	0.22	0.23	0.23	0.24	0.24	0.26	0.26	0.27	0.27
1960	0.20	0.20	0.20	0.20	0.21	0.21	0.22	0.23	0.23	0.24	0.25	0.26	0.27	0.27	0.27
1959	0.19	0.19	0.20	0.20	0.20	0.21	0.21	0.22	0.23	0.23	0.24	0.25	0.26	0.26	0.26
1958	0.19	0.19	0.19	0.19	0.20	0.20	0.21	0.21	0.22	0.22	0.23	0.24	0.25	0.25	0.25
1957	0.18	0.18	0.18	0.19	0.19	0.20	0.20	0.21	0.21	0.21	0.22	0.23	0.24	0.24	0.24

### Heavy Equipment Trend-Down Chart, PPBA-19 (cont)

Year of Known Cost															
Year of Unknown Cost	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970
1984	1.00														
1983	0.98	1.00													
1982	0.96	0.98	1.00												
1981	0.91	0.92	0.95	1.00											
1980	0.81	0.83	0.85	0.90	1.00										
1979	0.74	0.75	0.77	0.81	0.91	1.00									
1978	0.67	0.68	0.70	0.74	0.83	0.91	1.00								
1977	0.62	0.64	0.65	0.69	0.77	0.85	0.93	1.00							
1976	0.59	0.60	0.62	0.65	0.73	0.80	0.88	0.95	1.00						
1975	0.56	0.57	0.58	0.61	0.68	0.75	0.83	0.89	0.94	1.00					
1974	0.48	0.49	0.50	0.53	0.59	0.65	0.71	0.77	0.81	0.86	1.00				
1973	0.41	0.42	0.43	0.46	0.51	0.56	0.61	0.66	0.7	0.74	0.86	1.00			
1972	0.40	0.41	0.42	0.44	0.49	0.54	0.59	0.64	0.68	0.72	0.83	0.97	1.00		
1971	0.39	0.39	0.40	0.43	0.47	0.52	0.57	0.62	0.65	0.7	0.81	0.93	0.97	1.00	
1970	0.36	0.37	0.38	0.40	0.45	0.49	0.54	0.58	0.62	0.66	0.76	0.88	0.91	0.94	1.00
1969	0.34	0.35	0.36	0.38	0.42	0.47	0.51	0.55	0.58	0.62	0.72	0.83	0.86	0.89	0.94
1968	0.33	0.33	0.34	0.36	0.40	0.44	0.49	0.52	0.55	0.59	0.68	0.79	0.82	0.85	0.9
1967	0.31	0.32	0.33	0.34	0.38	0.42	0.46	0.5	0.53	0.56	0.65	0.75	0.78	0.81	0.86
1966	0.30	0.31	0.31	0.33	0.37	0.41	0.45	0.48	0.51	0.54	0.63	0.73	0.75	0.78	0.83
1965	0.29	0.30	0.30	0.32	0.36	0.40	0.43	0.47	0.49	0.53	0.61	0.71	0.73	0.76	0.8
1964	0.29	0.29	0.30	0.32	0.35	0.39	0.43	0.46	0.48	0.52	0.6	0.69	0.72	0.74	0.79
1963	0.28	0.29	0.29	0.31	0.34	0.38	0.42	0.45	0.47	0.5	0.58	0.68	0.7	0.73	0.77
1962	0.28	0.28	0.29	0.30	0.34	0.37	0.41	0.44	0.47	0.5	0.57	0.67	0.69	0.71	0.76
1961	0.27	0.28	0.29	0.30	0.34	0.38	0.41	0.44	0.47	0.5	0.57	0.67	0.69	0.71	0.76
1960	0.27	0.28	0.28	0.30	0.33	0.37	0.41	0.44	0.46	0.49	0.57	0.66	0.68	0.71	0.75
1959	0.27	0.28	0.28	0.33	0.33	0.37	0.40	0.43	0.45	0.48	0.56	0.65	0.67	0.69	0.74
1958	0.26	0.26	0.27	0.28	0.32	0.35	0.39	0.42	0.44	0.47	0.54	0.63	0.65	0.67	0.71
1957	0.25	0.25	0.26	0.27	0.30	0.34	0.37	0.4	0.42	0.45	0.52	0.6	0.62	0.65	0.68

### Heavy Equipment Trend-Down Chart, PPBA-19 (cont)

Year of Known Cost													
Year of Unknown Cost	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957
1969	1.00												
1968	0.95	1.00											
1967	0.91	0.95	1.00										
1966	0.88	0.92	0.97	1.00									
1965	0.85	0.89	0.94	0.97	1.00								
1964	0.83	0.87	0.92	0.95	0.98	1.00							
1963	0.81	0.86	0.9	0.93	0.96	0.98	1.00						
1962	0.8	0.84	0.88	0.91	0.94	0.96	0.98	1.00					
1961	0.8	0.84	0.88	0.91	0.94	0.96	0.98	0.99	1.00				
1960	0.79	0.83	0.87	0.9	0.93	0.95	0.97	0.99	0.99	1.00			
1959	0.78	0.82	0.86	0.89	0.92	0.94	0.95	0.97	0.98	0.99	1.00		
1958	0.75	0.79	0.83	0.86	0.89	0.9	0.92	0.94	0.94	0.95	0.97	1.00	
1957	0.72	0.76	0.8	0.82	0.85	0.87	0.89	0.9	0.91	0.92	0.93	0.97	1.00

**Drill Rig Depreciation Schedule, PPBA-27**

This schedule is to be used from January 1, 2014 through December 31, 2014.  
(reference ARM 42.21.140)

The following schedules will be used to arrive at market value when assessing a drill rig.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2014	100%
2013	92%
2012	84%
2011	78%
2010	71%
2009	60%
2008	53%
2007	44%
2006	36%
2005	30%
2004 and older	28%

**Depth Categories and Replacement Cost New**

Replacement cost new will be determined from the table below.

Use the appropriate column from the table depending upon whether the rig is electrical or mechanical.

Manufacturer's Depth Rating	Electrical RCN	Mechanical RCN
0 – 3,000	-	\$285,209
3,001 – 5,000	-	\$432,135
5,001 – 7,500	\$ 868,250	\$654,750
7,501 – 10,000	\$1,167,210	\$998,750
10,001 – 12,500	\$1,265,500	\$1,130,600
12,501 – 15,000	\$1,720,400	\$1,538,500
15,501 – 20,000	\$1,990,100	-
20,001 & greater	\$2,036,047	-

**Seismograph Units and Allied Equipment Depreciation Schedules, PPBA-28A**

These schedules are to be used from January 1, 2014 through December 31, 2014.  
(reference ARM 42.21.137)

The following schedules will be used to arrive at market value when assessing seismograph units and their allied equipment.

**Seismograph Units**

YEAR NEW/ACQUIRED	TRENDED % GOOD
2014	80%
2013	68%
2012	55%
2011	43%
2010	29%
2009	19%
2008 - 2006	16%
2005 and older	5%

**Seismograph Allied Equipment**

YEAR NEW/ACQUIRED	TRENDED % GOOD
2014	100%
2013	85%
2012	69%
2011	53%
2010	36%
2009	24%
2008 - 2006	19%
2005 and older	5%

**Workover, Service, Pole and Cable Tool Rig Depreciation Schedules, PPBA-29A**

These schedules are to be used from January 1, 2014 through December 31, 2014.  
(reference ARM 42.21.139)

The following schedules will be used to arrive at market value when assessing workover, service, pole and cable tool rigs.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2014	80%
2013	74%
2012	67%
2011	62%
2010	57%
2009	48%
2008	42%
2007	35%
2006	29%
2005	24%
2004 and older	22%

**Depth Categories and Replacement Cost New**

Replacement cost new will be determined from the table below.

Use the appropriate column from the table depending upon whether the rig is service or workover.

MANUFACTURER'S DEPTH RATING	SERVICE RIG RCN	WORKOVER RIG RCN
0 - 3,000'	\$146,788	\$186,788
3,001 - 5,000'	\$187,336	\$227,336
5,001 - 8,000'	\$245,572	\$305,572
8,001 - 10,000'	\$293,325	\$393,325
10,001 - 14,000'	\$322,918	\$472,918
14,001 & Greater	\$405,426	\$555,426

The replacement cost new for a pole rig or cable tool rig, regardless of depth, is \$60,000.

**Oil and Gas Field Production Equipment Depreciation Schedules, PPBA-30A**

This schedule is to be used from January 1, 2014 through December 31, 2014.  
(reference ARM 42.21.138)

The following schedules will be used to arrive at market value when assessing oil and gas field production equipment.

YEAR NEW/ACQUIRED	TRENDED % GOOD
2014	100%
2013	95%
2012	90%
2011	87%
2010	83%
2009	76%
2008	73%
2007	70%
2006	66%
2005	61%
2004	58%
2003	52%
2002	44%
2001	37%
2000	33%
1999 and older	30%

## Industrial Machinery and Equipment Trend Tables and Trend Factors, PPBA-35

Industry	Trend		
Table	Table	Description	Life
1	(1)	Aircraft/Airframe Mfg.	15
2	(4)	Alcohol Plant	15
3	(2)	Baking	12
4	(21)	Bentonite	20
5	(3)	Bottling	12
6	(4)	Brewing & Distilling	20
7	(5)	Candy & Confectionary	20
8	(25)	Cardboard Container	20
9	(6)	Cement Manufacturing	20
10	(14)	Cereal Products	16
11	(7)	Chemical Manufacturing	12
12	(8)	Clay Products	15
13	(21)	Coal Crushing & Handling	20
14	(28)	Coal Fired Power Gener.	16
15	(6)	Concrete Products	18
16	(6)	Concrete Ready Mix	18
17	(9)	Contractor Equipment	10
18	(10)	Creamery & Dairy	12
19	(16)	Egg Packing	20
20	(11)	Electric Power Equipment	16
21	(12)	Electrical Equipment Mfg.	10
22	(12)	Electronic Component Mfg.	10
23	(14)	Feed Milling	16
24	(30)	Fertilizer Distribution	10
25	(7)	Fertilizer Manufacturing	12
26	(13)	Fish Cannery	12
27	(14)	Flour, Cereal & Feed	16
28	(14)	Flour Milling	16
29	(20)	Foundry	15
30	(15)	Fruit Cannery	12
31	(16)	Fruit Packing	12
32	(31)	Furniture Manufacturing	10
33	(4)	Gasohol Plant	15
84	(32)	Glass Manufacturing	15
34	(14)	Grain Handling Facilities	16
35	(21)	Graphite Products	20
36	(21)	Gypsum	20
37	(21)	Heap Leach Mechanical	20
38	(21)	Heap Leach Pads	15
39	(15)	Honey Processing	12
40	(11)	Hydroelectric Generation	20
41	(9)	Industrial Shop Equipment	10
42	(17)	Laundry & Drycleaning	10
43	(29)	Leather Fabrication	20
44	(21)	Lime/Calcium Beneficiation	20
45	(18)	Logging Equipment	10
46	(19)	Meat Packing	12
47	(20)	Metal Fabrication	20

Industry	Trend		
Table	Table	Description	Life
48	(20)	Metal Machining & Milling	15
49	(20)	Metal Working	20
50	(21)	Mining & Milling	15
51	(23)	Natural Gas Processing	16
52	(21)	Nonferrous Smelting	15
53	(23)	Oil Refining	16
54	(21)	Open Pit Mining/Quarrying	15
55	(21)	Ore Milling/Concentrating	15
56	(7)	Oxygen Generation	20
57	(22)	Paint Manufacturing	12
58	(30)	Peat Moss/Compost Plant	20
59	(23)	Petroleum	16
60	(21)	Phosphate Beneficiation	20
61	(32)	Plastic Products Mfg.	20
62	(18)	Pole Treating Equipment	10
63	(32)	Polystyrene	20
64	(24)	Printing	12
65	(25)	Pulp & Paper Mfg	13
66	(26)	Refrigeration	12
67	(20)	Rifle Manufacturing	15
68	(27)	Rubber & Vulcanizing	15
69	(18)	Sawmill Equipment	10
70	(14)	Seed Treating & Cleaning	16
71	(6)	Stationary Asphalt Plant	15
72	(28)	Steam Power Generation	16
73	(21)	Stone Products	15
74	(23)	Sugar Refinery	18
75	(23)	Sulphur Manufacturing	12
76	(21)	Talc Beneficiation	20
77	(29)	Textile Fabrication	10
78	(21)	Underground Mining	10
79	(14)	Vegetable Oil Extraction	20
80	(21)	Vermiculite Processing	20
81	(30)	Warehousing	10
82	(14)	Wood Pellet Plant	16
83	(31)	Woodworking	10
85	(31)	Wood Products, Reconstituted	10
86	(23)	Silicon Processing	15
87	(11)	Wind Power Generation	20

**Note:** Lab equipment is to be included in its related industry's table at 10-year life expectancy.

### Industrial Machinery and Equipment Trend Factors

	TABLE 1	TABLE 2	TABLE 3	TABLE 4	TABLE 5	TABLE 6	TABLE 7	TABLE 8
YEAR	Airplane Mfg. 15 year life	Baking 12 year life	Bottling 12 year life	Brew/Dis. 20 year life	Candy Confect. 20 year life	Cement Mfg. 20 year life	Chemical Mfg. 12 year life	Clay Mfg. 15 year life
2013	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2012	1.000	1.008	1.004	1.008	1.008	1.009	1.001	1.010
2011	1.030	1.036	1.032	1.034	1.037	1.044	1.029	1.043
2010	1.068	1.070	1.065	1.063	1.070	1.073	1.056	1.074
2009	1.051	1.062	1.055	1.057	1.064	1.059	1.042	1.066
2008	1.081	1.088	1.083	1.087	1.089	1.107	1.078	1.115
2007	1.125	1.132	1.130	1.135	1.133	1.156	1.127	1.163
2006	1.187	1.212	1.198	1.203	1.217	1.217	1.193	1.225
2005	1.249	1.268	1.260	1.264	1.272	1.277	1.254	1.284
2004	1.352	1.363	1.366	1.366	1.367	1.388	1.360	1.386
2003	1.404	1.415	1.416	1.413	1.417	1.443	1.408	1.436
2002	1.429	1.439	1.442	1.438	1.441	1.473	1.436	1.464
2001	1.434	1.448	1.449	1.447	1.450	1.482	1.444	1.474
2000	1.444	1.464	1.461	1.463	1.467	1.496	1.458	1.490
1999	1.471	1.494	1.489	1.490	1.496	1.521	1.481	1.515
1998	1.472	1.499	1.492	1.498	1.501	1.528	1.489	1.520
1997	1.484	1.514	1.504	1.513	1.517	1.543	1.504	1.536
1996	1.502	1.540	1.527	1.538	1.545	1.563	1.523	1.560
1995	1.522	1.563	1.550	1.567	1.569	1.592	1.553	1.590
1994	1.583	1.627	1.611	1.626	1.634	1.648	1.610	1.645

**Industrial Machinery and Equipment Trend Factors (continued)**

	TABLE 9	TABLE 10	TABLE 11	TABLE 12	TABLE 13	TABLE 14	TABLE 15	TABLE 16
YEAR	Contractor Eq. 10 year life	Creamery/Dairy 12 year life	Elec. Pwr. Eq. 16 year life	Elec. Eq. Mfg. 10 year life	Cannery/Fish 12 year life	Flour, Cer. Feed 16 year life	Cannery/Fruit 12 year life	Packing/ Fruit 12 year life
2013	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2012	1.017	1.008	0.990	0.993	1.007	1.007	1.011	1.017
2011	1.051	1.036	1.012	1.019	1.036	1.036	1.039	1.045
2010	1.081	1.069	1.068	1.069	1.070	1.070	1.072	1.076
2009	1.077	1.065	1.060	1.054	1.061	1.061	1.068	1.075
2008	1.109	1.089	1.064	1.072	1.089	1.089	1.089	1.097
2007	1.144	1.135	1.122	1.124	1.133	1.136	1.130	1.135
2006	1.184	1.215	1.215	1.203	1.213	1.210	1.204	1.188
2005	1.238	1.275	1.303	1.277	1.268	1.272	1.256	1.237
2004	1.322	1.372	1.426	1.391	1.367	1.373	1.347	1.321
2003	1.360	1.420	1.491	1.450	1.419	1.423	1.397	1.366
2002	1.382	1.443	1.516	1.475	1.445	1.447	1.419	1.387
2001	1.393	1.453	1.510	1.473	1.454	1.455	1.430	1.399
2000	1.401	1.469	1.521	1.484	1.470	1.471	1.444	1.410
1999	1.425	1.499	1.551	1.511	1.499	1.500	1.474	1.441
1998	1.437	1.505	1.544	1.506	1.504	1.507	1.479	1.447
1997	1.453	1.520	1.547	1.512	1.519	1.521	1.493	1.459
1996	1.481	1.546	1.555	1.526	1.547	1.544	1.523	1.493
1995	1.506	1.573	1.568	1.544	1.570	1.569	1.543	1.512
1994	1.547	1.639	1.651	1.618	1.634	1.632	1.602	1.559

**Industrial Machinery and Equipment Trend Factors (continued)**

	TABLE 17	TABLE 18	TABLE 19	TABLE 20	TABLE 21	TABLE 22	TABLE 23	TABLE 24
YEAR	Laundry/Clean 10 year life	Logging Eq. 10 year life	Packing/Meat 12 year life	Metal Work 20 year life	Mine/Mill 15 year life	Paint Mfg. 12 year life	Petroleum 16 year life	Printing 12 year life
2013	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2012	1.006	1.009	1.010	1.029	1.017	1.004	1.006	1.003
2011	1.035	1.039	1.039	1.065	1.062	1.035	1.036	1.030
2010	1.069	1.069	1.070	1.044	1.096	1.069	1.063	1.061
2009	1.059	1.054	1.065	1.083	1.095	1.056	1.046	1.051
2008	1.095	1.089	1.099	1.125	1.145	1.093	1.089	1.074
2007	1.140	1.128	1.142	1.188	1.194	1.141	1.143	1.112
2006	1.202	1.175	1.217	1.240	1.246	1.208	1.215	1.173
2005	1.256	1.227	1.269	1.338	1.307	1.268	1.287	1.220
2004	1.355	1.319	1.360	1.381	1.417	1.375	1.398	1.301
2003	1.404	1.366	1.406	1.403	1.471	1.427	1.448	1.338
2002	1.430	1.387	1.430	1.406	1.499	1.456	1.476	1.360
2001	1.438	1.396	1.441	1.415	1.517	1.465	1.491	1.362
2000	1.450	1.404	1.457	1.435	1.528	1.478	1.510	1.373
1999	1.477	1.429	1.484	1.435	1.553	1.506	1.532	1.392
1998	1.480	1.435	1.491	1.448	1.560	1.510	1.539	1.394
1997	1.491	1.447	1.508	1.467	1.577	1.525	1.560	1.401
1996	1.515	1.469	1.535	1.493	1.603	1.548	1.586	1.424
1995	1.539	1.490	1.562	1.550	1.628	1.575	1.618	1.445
1994	1.594	1.538	1.621	1.590	1.679	1.636	1.677	1.499

**Industrial Machinery and Equipment Trend Factors (continued)**

	TABLE 25	TABLE 26	TABLE 27	TABLE 28	TABLE 29	TABLE 30	TABLE 31	TABLE 32
YEAR	Paper Mfg. 13 year life	Refrigeration 12 year life	Rubber 15 year life	Steam Power 16 year life	Textile 10 year life	Warehousing 10 year life	Woodworking 10 year life	Glass Mfg. 15 year life
2013	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
2012	1.008	1.005	1.000	1.000	1.005	1.014	1.015	1.005
2011	1.038	1.036	1.027	1.028	1.030	1.044	1.042	1.035
2010	1.072	1.071	1.057	1.065	1.056	1.074	1.074	1.071
2009	1.060	1.064	1.041	1.055	1.042	1.067	1.066	1.059
2008	1.094	1.100	1.079	1.091	1.073	1.101	1.091	1.094
2007	1.138	1.148	1.121	1.143	1.111	1.140	1.126	1.145
2006	1.196	1.215	1.182	1.220	1.158	1.182	1.172	1.213
2005	1.250	1.273	1.231	1.285	1.202	1.223	1.216	1.279
2004	1.355	1.373	1.320	1.400	1.287	1.309	1.298	1.391
2003	1.407	1.422	1.366	1.452	1.324	1.354	1.338	1.446
2002	1.434	1.451	1.394	1.481	1.343	1.370	1.358	1.475
2001	1.446	1.463	1.398	1.487	1.349	1.375	1.371	1.482
2000	1.455	1.477	1.410	1.499	1.360	1.383	1.372	1.497
1999	1.484	1.506	1.431	1.522	1.380	1.409	1.395	1.525
1998	1.488	1.512	1.437	1.523	1.382	1.410	1.397	1.528
1997	1.501	1.527	1.453	1.534	1.394	1.415	1.403	1.541
1996	1.531	1.552	1.473	1.550	1.418	1.438	1.438	1.561
1995	1.551	1.579	1.501	1.576	1.437	1.451	1.453	1.588
1994	1.604	1.638	1.553	1.638	1.480	1.492	1.494	1.652

**Industrial Manufacturing Machinery and Equipment Percent Good Table, PPBA-35A**

ECONOMIC LIFE	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
Age	Year																										
1	2012	85	86	88	90	91	92	93	94	94	95	95	95	96	96	97	97	97	98	98	98	98	98	98	98	98	
2	2011	69	73	76	79	81	84	86	87	88	89	90	91	92	93	93	93	94	94	95	95	95	96	96	97	97	
3	2010	52	57	62	67	72	76	78	80	82	83	85	86	88	89	90	90	90	91	92	93	93	93	94	94	95	
4	2009	34	41	47	54	61	67	70	73	75	77	79	80	82	83	85	86	87	88	89	90	90	91	91	92	93	
5	2008	20	30	37	43	50	58	62	66	69	71	73	74	76	78	80	82	83	84	85	86	87	88	89	90	91	
6	2007		20	27	33	41	49	54	58	62	65	68	69	71	74	76	78	80	81	82	83	84	85	86	87	88	
7	2006			20	26	33	39	45	50	54	58	62	64	66	68	71	74	76	77	78	80	81	82	83	84	85	
8	2005				20	25	30	37	43	47	51	55	57	59	63	67	70	72	73	75	77	78	80	81	82	83	
9	2004					20	24	30	36	41	45	49	52	56	59	62	65	67	69	71	73	75	77	79	80	81	
10	2003						20	25	29	34	39	43	46	49	53	57	60	63	65	67	69	71	73	75	77	78	
11	2002							20	24	29	33	37	40	43	47	51	55	58	61	63	65	68	70	72	74	75	
12	2001								20	24	28	31	34	38	42	46	50	53	56	58	61	64	66	68	70	72	
13	2000									20	23	26	29	32	36	41	45	48	51	54	57	60	63	65	67	69	
14	1999										20	23	26	28	32	36	40	44	47	50	53	56	59	62	64	66	
15	1998											20	23	25	28	32	35	39	43	45	49	52	55	58	61	63	
16	1997												20	22	25	28	31	35	39	42	45	48	51	54	57	59	
17	1996													20	22	25	27	31	35	38	41	44	47	50	53	56	
18	1995														20	22	24	27	30	33	36	39	42	45	48	51	
19	1994															20	22	25	28	30	32	34	38	42	45	48	
20	1993																20	22	24	26	28	30	34	38	41	44	
21	1992																	20	22	24	26	28	31	34	37	40	
22	1991																		20	22	24	26	29	32	35	38	
23	1990																			20	22	23	26	29	32	35	
24	1989																				20	21	24	27	30	32	
25	1988																					20	22	25	27	29	
26	1987																						20	22	24	26	
27	1986																							20	22	24	
28	1985																								20	22	
29	1984																									20	21
30	1983																										20